

## Message Text

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ORIGIN EA-09

INFO OCT-01 ISO-00 OPR-02 EB-07 L-03 H-02 /024 R

DRAFTED BY EA/EP:AGEBER:SRP

APPROVED BY EA/EP:AGEBER

A/ALS:JSTROMAYER

EB/CBA:JBILLER

EA/J:DSMITH

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O 251946Z FEB 76

FM SECSTATE WASHDC

TO AMEMBASSY TOKYO IMMEDIATE

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E.O. 11652: GDS

TAGS: BGEN

SUBJECT: SECTION 911 OF INTERNAL REVENUE CODE

REF: TOKYO 2716

1. RELEVANT PORTIONS OF MINUTES OF HONOLULU COM  
MEETING WITH APCAC READ: "MR. HABIB INDICATED THAT THE  
DEPARTMENT WAS AWARE OF APCAC'S CONCERN OVER THE PROPOSED  
REVISION TO THE INTERNAL REVENUE CODE..." "HE STATED  
THAT THE DEPARTMENT WOULD BRING THAT CONCERN TO THE  
ATTENTION OF OTHER USG AGENCIES WHICH HAVE A MORE DIRECT  
RESPONSIBILITY FOR SUCH TAX MATTERS THAN THE DEPARTMENT.  
IT WILL BE NECESSARY FOR APCAC TO MAKE THE CASE THAT  
THERE ARE UNUSUAL EXPENSES ASSOCIATED WITH OPERATING  
A BUSINESS IN AN OVERSEAS ENVIRONMENT WHICH FALL ON THE  
EMPLOYEE." "MR. KATZ URGED THE APCAC GROPP TO STAY IN  
TOUCH WITH MR. LARRY WOODWARD, THE STAFFER ON THE JOINT  
CONGRESSIONAL COMMITTEE ADDRESSING THE TAX REVISION, AS  
THE MAN MOST USEFUL UNDER THE CIRCUMSTANCES. MR. HABIB  
PROMISED TO ATTEMPT TO OBTAIN A COPY OF THE DEPARTMENT  
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STUDY ON SECTION 912 FOR FORWARDING TO APCAC, IF POSSIBLE."

2. WE HAVE BROUGHT APCAC'S CONCERN TO THE ATTENTION OF  
OTHER AGENCIES. THE INTERAGENCY STUDY ON SECTION 912 IS

STILL IN THE UNCLEARED DRAFT STAGE. WE WILL TRY TO GET  
COPY AND FORWARD IT WHEN STUDY COMPLETED. KISSINGER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 25 FEB 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** morefirh  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976STATE045363  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** AGEBER:SRP  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D760071-0196  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1976/newtext/t19760213/aaaaakyy.tel  
**Line Count:** 67  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN EA  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 76 TOKYO 2716  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** morefirh  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 27 MAY 2004  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <27 MAY 2004 by SmithRJ>; APPROVED <06 JUL 2004 by morefirh>  
**Review Markings:**

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US Department of State  
EO Systematic Review  
04 MAY 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** SECTION 911 OF INTERNAL REVENUE CODE  
**TAGS:** BGEN  
**To:** TOKYO  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006